

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Frankton-Lapel Community Schs (5245)**

<b>Student Instructional Category</b>	<b>Account</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>Increase from FY09</b>	<b>Increase from Previous Year</b>	<b>FY12 % Total Expenditures</b>
<b><u>Student Academic Achievement</u></b>	Regular Programs	\$7,034,675	\$7,617,176	\$8,063,569	\$8,033,539	14.2%	-.4%	29.48%
	Mental Disabilities	\$380,909	\$569,443	\$701,064	\$747,173	96.2%	6.6%	2.74%
	Textbooks for Rent or Resale	\$346,109	\$286,671	\$197,665	\$600,084	73.4%	203.6%	2.20%
	Payments to Other Governmental Units Within State	\$591,285	\$571,864	\$662,387	\$552,576	-6.5%	-16.6%	2.03%
	Other Special Programs	\$67,703	\$305,612	\$181,355	\$193,458	185.7%	6.7%	.71%
	Culturally Different	\$179,545	\$148,552	\$156,842	\$184,603	2.8%	17.7%	.68%
	Library/Media Services	\$163,692	\$399,432	\$104,243	\$172,971	5.7%	65.9%	.63%
	Vocational Education	\$156,945	\$155,157	\$161,920	\$162,495	3.5%	.4%	.60%
	Equal Opportunity At Risk	\$143,264	\$139,255	\$152,889	\$92,419	-35.5%	-39.6%	.34%
	Special Education Preschool	\$72,905	\$64,478	\$67,027	\$54,965	-24.6%	-18.0%	.20%
	Preventive Remediation	\$37,464	\$33,556	\$33,262	\$31,809	-15.1%	-4.4%	.12%
	Gifted And Talented	\$94,949	\$104,939	\$116,927	\$18,113	-80.9%	-84.5%	.07%
	Physical Impairment	\$3,704	\$1,078	\$6,186	\$11,774	217.8%	90.3%	.04%
	Improvement of Instruction	\$31,301	\$49,690	\$19,136	\$10,608	-66.1%	-44.6%	.04%
	Remediation Testing	\$6,799	\$1,263	\$9,036	\$4,066	-40.2%	-55.0%	.01%
	Summer School Programs	-\$4,335	\$23,234	\$0	\$0	N/A	N/A	.0%
	Learning Disability	\$92,448	\$59,552	\$0	\$0	-100.0%	N/A	.0%
	Emotional Disabilities	\$73,325	\$29,603	\$0	\$0	-100.0%	N/A	.0%
	Instruction, Related Technology	\$115,834	\$0	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$9,588,523</b>	<b>\$10,560,555</b>	<b>\$10,633,507</b>	<b>\$10,870,652</b>	<b>13.4%</b>	<b>2.2%</b>	<b>39.90%</b>
<b><u>Student Instructional Support</u></b>	Office of The Principal	\$939,674	\$1,017,701	\$1,116,658	\$1,187,546	26.4%	6.3%	4.36%
	Guidance Services	\$137,278	\$204,265	\$256,450	\$185,763	35.3%	-27.6%	.68%
	Health Services	\$153,214	\$162,475	\$164,566	\$174,554	13.9%	6.1%	.64%
	Special Education Administration	\$91,236	\$92,653	\$70,160	\$89,629	-1.8%	27.7%	.33%
	<b>Total</b>	<b>\$1,321,402</b>	<b>\$1,477,094</b>	<b>\$1,607,834</b>	<b>\$1,637,492</b>	<b>23.9%</b>	<b>1.8%</b>	<b>6.01%</b>
<b><u>Overhead and Operational</u></b>	Operation and Maintenance of Plant Services	\$3,545,454	\$4,758,422	\$5,157,684	\$5,540,525	56.3%	7.4%	20.33%
	Student Transportation	\$1,399,007	\$1,404,363	\$1,643,392	\$1,816,811	29.9%	10.6%	6.67%
	Food Services Operations	\$862,118	\$1,003,031	\$950,928	\$1,104,593	28.1%	16.2%	4.05%
	Executive Administration	\$313,165	\$415,274	\$432,452	\$416,739	33.1%	-3.6%	1.53%
	Administrative Technology Services	\$196,949	\$223,522	\$290,666	\$278,237	41.3%	-4.3%	1.02%
	Personnel Services	\$671,843	\$160,299	\$179,302	\$258,597	-61.5%	44.2%	.95%
	Board of Education	\$122,576	\$117,206	\$84,425	\$112,639	-8.1%	33.4%	.41%
	Other Technology Services	\$0	\$0	\$0	\$23,180	N/A	N/A	.09%

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	Other Fiscal Services	\$33,992	\$151,406	\$19,623	\$16,569	-51.3%	-15.6%	.06%
	Judgments	\$0	\$0	\$8,899	\$11,427	N/A	28.4%	.04%
	Other Food Services	\$3,412	\$1,742	\$2,018	\$3,748	9.8%	85.7%	.01%
	Ditch Assessments	\$216	\$495	\$159	\$199	-8.1%	25.1%	.0%
	Fiscal Services	\$669	\$876	-\$4,309	\$45	-93.3%	N/A	.0%
	<b>Total</b>	<b>\$7,149,399</b>	<b>\$8,236,637</b>	<b>\$8,765,238</b>	<b>\$9,583,309</b>	<b>34.0%</b>	<b>9.3%</b>	<b>35.17%</b>
<b><u>Nonoperational</u></b>								
	Debt Services	\$4,641,107	\$4,694,587	\$4,673,216	\$4,880,293	5.2%	4.4%	17.91%
	Athletic Coaches	\$244,813	\$156,171	\$139,823	\$131,856	-46.1%	-5.7%	.48%
	Child Care Services	\$108,992	\$174,181	\$99,191	\$98,793	-9.4%	-.4%	.36%
	Common School Fund	\$144,352	\$73,920	\$78,218	\$84,483	-41.5%	8.0%	.31%
	Facilities Acquisition and Construction	\$855,922	\$200,384	\$652,293	\$44,967	-94.7%	-93.1%	.17%
	Building Acquisition, Construction and Improvement	\$25,964	\$2,340	\$36,430	\$31,571	21.6%	-13.3%	.12%
	Other Community Services	\$178,554	\$70,593	\$75,480	\$1,383	-99.2%	-98.2%	.01%
	Community Recreation	\$11,000	\$2,061	-\$2,002	\$0	-100.0%	N/A	.0%
	Building Acquisition, Construction and Improvements	\$310,049	\$130,777	\$25,427	-\$118,309	-138.2%	< -500%	-.43%
	<b>Total</b>	<b>\$6,520,754</b>	<b>\$5,505,014</b>	<b>\$5,778,076</b>	<b>\$5,155,036</b>	<b>-20.9%</b>	<b>-10.8%</b>	<b>18.92%</b>
<b><u>Not Categorized</u></b>								
	2007 Account Code - Transfer to Self Insurance	\$701,161	\$0	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$701,161</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.0%</b>	<b>N/A</b>	<b>.0%</b>
	<b>Grand Total</b>	<b>\$25,281,240</b>	<b>\$25,779,300</b>	<b>\$26,784,656</b>	<b>\$27,246,489</b>	<b>7.8%</b>	<b>1.7%</b>	<b>100.0%</b>